

**Account/Subaccount Mapping Between the Public Service Commission of Wisconsin's
New Uniform System of Accounts (USOA) Effective January 1, 2003, in Docket 05-US-113
and Former USOA Effective December 31, 2002, in Docket 05-US-102**

Balance sheet accounts for other than regulated-fixed assets to be maintained.

Account Title	Class A account	Class B account
Current Assets		
Cash and equivalents	1120 (1130, 1140, 1150, 1160)	1120 (1120)
Receivables	1170 (1180, 1190, 1190.1, 1190.2, 1200, 1200.1, 1200.2, 1210)	1170 (1180, 1190, 1190.1, 1190.2, 1200, 1200.1, 1200.2, 1210)
Allowance for doubtful accounts	1171 (1181, 1191, 1191.1, 1191.2, 1201, 1201.1, 1201.2)	1171 (1181, 1191, 1191.1, 1191.2, 1201, 1201.1, 1201.2)
Supplies:		
Inventories ¹	1220, 1220.1, 1220.2 (1220, 1220.1, 1220.2)	1220, 1220.1, 1220.2 (1220, 1220.1, 1220.2)
Prepayments	1280 (1290, 1300, 1310, 1320, 1330)	1280 (1280)
Other current assets	1350 (1350)	1350 (1350)
Noncurrent Assets		
Investments:		
Nonregulated investments	1406 (1406, 1406.10, 1406.11, 1406.12)	1406 (1406, 1406.10, 1406.11, 1406.12)
Other noncurrent assets	1410 (1401, 1402, 1407, 1408, 1410)	1410 (1401, 1402, 1407, 1408, 1410)
Deferred charges:		
Deferred maintenance, retirements and other deferred charges	1438 (1438, 1439)	1438 (1438, 1439)
Other:		
Other jurisdictional assets-net	1500 (1500)	1500 (1500)

¹ Although the Federal Communications Commission's (FCC) § 32.103 currently shows "Material and supplies" for account 1220, an FCC staff person has recently acknowledged to Commission staff that the correct title is "Inventories". Commission staff requested that this correction be considered by the FCC at a later date. In addition, a supplemental order in docket 05-US-113 is not anticipated by this Commission until the FCC issues a subsequent order concerning this item.

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NOTE: Former account(s)/subaccounts shown in parentheses. Subsidiary record requirements, which exist in the new USOA and existed in the former USOA, are not included in the above mapping analysis; consult the respective USOA for particulars.

Plant Accounts to be Maintained by Class A and Class B telephone companies as indicated:

Account Title	Class A Account	Class B Account
Regulated Plant		
Property, plant and Equipment:		
Telecommunications plant in service	(1) 2001 (2001)	(1) 2001 (2001)
Property held for future telecommunications use	2002 (2002)	2002 (2002)
Telecommunications plant under construction	2003 (2003)	2003 (2003)
Telecommunications plant adjustment	2005 (2005, 3600)	2005 (2005, 3600)
Nonoperating plant	2006 (2006)	2006 (2006)
Goodwill	2007 (None)	2007 (None)
TELECOMMUNICATIONS PLANT IN SERVICE (TPIS)		
TPIS-General support assets:		
Land	2111 (2111)	2111 (2111)
Motor vehicles	2112 (2112)	2112 (2112)
Aircraft	2113 (2113)	2113 (2113)
Tools and other work equipment	2114 (2114, 2115, 2116)	2114 (2114, 2115, 2116)
Buildings	2121 (2121)	2121 (2121)
Furniture	2122 (2122)	2122 (2122)
Office equipment	2123 (2123, 2123.1, 2123.2)	2123 (2123, 2123.1, 2123.2)
General purpose computers	2124 (2124)	2124 (2124)
TPIS-Central Office assets:		
Non-digital switching	2211 (2211, 2215, 2215.1, 2215.2, 2215.3)	2211 (2211, 2215, 2215.1, 2215.2, 2215.3)
Digital electronic switching	2212, 2212.1, 2212.2 (2212)	2212 (2212)
Operator systems	2220 (2220)	2220 (2220)
Radio systems	2231 (2231, 2231.1, 2231.2)	2231 (2231, 2231.1, 2231.2)
Circuit equipment	2232, 2232.1, 2232.2 (2232)	2232 (2232)

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Account Title	Class A Account	Class B Account
TPIS-Information origination/termination assets:		
Station apparatus	2311 (2311)	2311 (2311)
Customer premises wiring	2321 (2321)	2321 (2321)
Large private branch exchanges	2341 (2341)	2341 (2341)
Public telephone terminal equipment	2351 (2351)	2351 (2351)
Other terminal equipment	2362 (2362)	2362 (2362)
TPIS-Cable and wire facilities assets:		
Poles	2411 (2411)	2411 (2411)
Aerial cable	2421 (2421)	2421 (2421)
Underground cable	2422 (2422)	2422 (2422)
Buried cable	2423 (2423)	2423 (2423)
Submarine and deep sea cable	2424 (2424, 2425)	2424 (2424, 2425)
Intrabuilding network cable	2426 (2426)	2426 (2426)
Aerial wire	2431 (2431)	2431 (2431)
Conduit systems	2441 (2441)	2441 (2441)
TPIS-Amortizable assets:		
Capital leases	2681 (2681)	2681 (2681)
Leasehold improvements	2682 (2682)	2682 (2682)
Intangibles	2690 (2690, 3500)	2690 (2690, 3500)

(1) Balance sheet summary account only.

Note A: Although Class B companies are required to follow the Class A primary account requirements, such entities are not required to comply with Class A subaccount requirements associated with these primary accounts.

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NOTE: Former account(s)/subaccounts shown in parentheses. Subsidiary record requirements, which exist in the new USOA and existed in the former USOA, are not included in the above mapping analysis; consult the respective USOA for particulars.

Depreciation and Amortization Accounts to be Maintained by Class A and Class B telephone companies, as indicated:

Account title	Class A account	Class B account
Depreciation and amortization:		
Accumulated depreciation	3100 (3100)	3100 (3100)
Accumulated depreciation- Held for future telecommunications use	3200 (3200)	3200 (3200)
Accumulated depreciation- Nonoperating	3300 (3300)	3300 (3300)
Accumulated amortization- Tangible		3400 (3410, 3420)
Accumulated amortization- Capitalized leases	3410 (3410)	
Accumulated amortization- Leasehold improvements	3420 (3420)	

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Liabilities and Stockholders' Equity Accounts to be Maintained by Class A and Class B telephone companies:

Account Title	Class A account	Class B account
Current liabilities:		
Current accounts and notes payable	4000 (4010, 4010.1, 4010.2, 4020, 4020.1, 4020.2)	4000 (4010, 4010.1, 4010.2, 4020, 4020.1, 4020.2)
Customer's Deposits	4040 (4040)	4040 (4040)
Income taxes—accrued	4070 (4070, 4070.1, 4070.2)	4070 (4070, 4070.1, 4070.2)
Other taxes-accrued	4080 (4080)	4080 (4080)
Net Current Deferred Operating Income Taxes ²	4100 (4100)	4100 (4100)
Net Current Deferred Nonoperating Income Taxes ¹	4110 (4110)	4110 (4110)
Other current liabilities	4130 (4030, 4050, 4060, 4120, 4120.1, 4120.2, 4120.3, 4120.4, 4120.6, 4130)	4130 (4030, 4050, 4060, 4120, 4120.1, 4120.2, 4120.3, 4120.4, 4120.6, 4130)
Long-term debt:		
Long Term debt and Funded debt	4200 (4210, 4220, 4230, 4240, 4250, 4260, 4270)	4200 (4210, 4220, 4230, 4240, 4250, 4260, 4270)

² In Appendix B of the Public Service Commission of Wisconsin's order dated December 20, 2002, in docket 05-US-113, § 32.3999, Instructions for balance sheet accounts—liabilities and stockholders' equity, contained incorrect account titles for accounts 4100 and 4110. The correct account titles, as shown in the Commission's supplemental order dated September 5, 2003, are as follows:
account 4100, Net Current Deferred Operating Income Taxes; and account 4110, Net Current Deferred Nonoperating Income Taxes.

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NOTE: Former account(s)/subaccounts shown in parentheses. Subsidiary record requirements, which exist in the new USOA and existed in the former USOA, are not included in the above mapping analysis; consult the respective USOA for particulars.

Account Title	Class A account	Class B account
Other liabilities and deferred credits:		
Other liabilities and deferred credits	4300 (4310, 4360)	4300 (4310, 4360)
Unamortized operating investment tax credits-net	4320 (4320)	4320 (4320)
Unamortized nonoperating investment tax credits-net	4330 (4330)	4330 (4330)
Net noncurrent deferred operating income taxes	4340 (4340)	4340 (4340)
Net deferred tax liability adjustments	4341 (4341)	4341 (4341)
Net noncurrent deferred nonoperating income taxes	4350 (4350)	4350 (4350)
Deferred tax regulatory adjustments—net	4361 (1437, 4361)	4361 (1437, 4361)
Other jurisdictional liabilities and deferred credits-net	4370 (4370)	4370 (4370)
Stockholder's equity:		
Capital stock	4510 (4510)	4510 (4510)
Additional paid-in capital	4520 (4520)	4520 (4520)
Treasury stock	4530 (4530)	4530 (4530)
Other capital	4540 (4540)	4540 (4540)
Retained Earnings	4550 (4550)	4550 (4550)

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Revenue accounts to be maintained.

Account Title	Class A account	Class B account
Local Network Services Revenues:		
Basic local service revenue		5000 (5000)
Basic area revenue	5001 (5001, 5002, 5003, 5004)	.....
Private line revenue	5040 (5040)	.....
Other basic area revenue	5060 (5050, 5060, 5069)	.....
Network Access Service Revenues:		
End User Revenue	5081 (5081, 5084.1)	5081 (5081, 5084.1)
Switched access revenue	5082 (5082, 5084.2)	5082 (5082, 5084.2)
Special Access revenue	5083 (5083, 5084.3)	5083 (5083, 5084.3)
Long Distance Network Services Revenues:		
Long distance message revenue	5100 (5100, 5110, 5111, 5112, 5120, 5121, 5122, 5123, 5124, 5125, 5126, 5128, 5129, 5160, 5169)	5100 (5100)
Miscellaneous Revenues:		
Miscellaneous revenue	5200 (5240, 5250, 5260, 5261, 5262, 5263, 5264, 5269, 5270)	5200 (5230, 5240, 5250, 5260, 5270)
Directory revenue	5230 (5230)	
Nonregulated Revenues:		
Nonregulated operating revenue	5280 (5010, 5280, 7990.1)	5280 (5280, 7990.1)
Uncollectible Revenues:		
Uncollectible revenue	5300 (5300, 5301, 5302)	5300 (5300)

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Expense accounts to be maintained.

Account Title	Class A account	Class B account
Income Statement Accounts		
Plant specific operations expense:		
Network support expense		6110 (6110)
Motor vehicle Expense	6112 (6112)	....
Aircraft expense	6113 (6113)	....
Tools and other work equipment expense	6114 (6114, 6115, 6116)	....
General support expenses		6120 (6120)
Land and building expenses	6121 (6121)	....
Furniture and artworks expense	6122 (6122)	....
Office equipment expense	6123 (6123)	....
General purpose computers expense	6124 (6124)	....
Central Office switching expense		6210 (6210)
Non-digital switching expense	6211 (6211, 6215)	....
Digital electronic switching expense	6212, 6212.1, 6212.2 (6212)	....
Operators system expense	6220 (6220)	6220 (6220)
Central office transmission expenses		6230 (6230)
Radio systems expense	6231 (6231)
Circuit equipment expense	6232, 6232.1, 6232.2 (6232)

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Account Title	Class A account	Class B account
Information origination/termination expense		6310 (6310)
Station apparatus expense	6311 (6311)	....
Large private branch exchange expense	6341 (6341)	....
Public telephone terminal equipment expense	6351 (6351)	....
Other terminal equipment expense	6362 (6362)	....
Cable and wire facilities expenses		6410 (6410)
Poles expense	6411 (6411)	....
Aerial cable expense	6421 (6421)	....
Underground cable expense	6422 (6422)	....
Buried cable expense	6423 (6423)	....
Submarine and deep sea cable expense	6424 (6424, 6425)	....
Intrabuilding network cable expense	6426 (6426)	....
Aerial wire expense	6431 (6431)	....
Conduit systems expense	6441 (6441)	....
Plant nonspecific operations expense:		
Other property plant and equipment expenses		6510 (6511, 6512)
Property held for future telecommunications use expense	6511 (6511)	...
Provisioning expense	6512 (6512)	....
Network operations expenses		6530 (6530)
Power expense	6531 (6531)	....
Network administration expense	6532 (6532)	....
Testing expense	6533 (6533)	....
Plant operations administration expense	6534 (6534)
Engineering expense	6535 (6535)
Access expense	6540 (6540)	6540 (6540)

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Account Title	Class A account	Class B account
Depreciation and amortization expenses	(1) 6560 (6560)	6560 (6560, 6561, 6562, 6563, 6564, 6565)
Depreciation expense--telecommunications plant in service	6561 (6561)	
Depreciation expense--property held for future telecommunications use	6562 (6562)	
Amortization expense—tangible	6563 (6563)	
Amortization expense--intangible	6564 (6564)	
Amortization expense—other	6565 (6565)	
Customer operations expense:		
Marketing		6610 (6610)
Product management and sales	6611 (6611, 6612)	
Product advertising	6613 (6613)	
Services	(1) 6620 (6620)	6620 (6620)
Call completion services	6621 (6621)	
Number services	6622 (6622)	
Customer services	6623 (6623)	
Corporate operations expense:		
General and administrative	6720 (6710, 6711, 6712, 6720, 6721, 6722, 6723, 6724, 6725, 6726, 6727, 6728, 6728.2, ³ 6728.3 ²)	6720 (6710, 6720, 6728.2, ² 6728.3 ²)
Provision for uncollectible notes receivable	6790 (6790)	6790 (6790)

(1) To be used by Class A telephone companies to summarize accounts for reporting purposes.

³ Under the former USOA, subaccounts 6728.2 and 6728.3 could be established on an elective basis.

Other Income Accounts Listing.

Account Title	Class A Account	Class B Account
Other operating income and expense:		
Other operating income and expense	7100 (7100, 7110, 7130, 7140, 7150, 7160)	7100 (7100, 7110, 7130, 7160)
Operating taxes:		
Operating taxes		7200 (7200, 7210, 7220, 7230, 7240, 7250)
Operating investment tax credits-net	7210 (7210)	....
Operating Federal income taxes	7220 (7220)	....
Operating State and Local income taxes	7230 (7230)	....
Operating other taxes	7240 (7240)	....
Provision for deferred operating income taxes--net	7250 (7250)	....
Nonoperating income and expense:		
Nonoperating income and expense	7300 (7300, 7310, 7320, 7330, 7340, 7350, 7360, 7370)	7300 (7300, 7310, 7320, 7330, 7340, 7350, 7360, 7370)
Nonoperating taxes:		
Nonoperating taxes	7400 (7400, 7410, 7420, 7430, 7440, 7450)	7400 (7400, 7410, 7420, 7430, 7440, 7450)
Interest and related items:		
Interest and related items	7500 (7500, 7510, 7520, 7530, 7540)	7500 (7500, 7510, 7520, 7530, 7540)
Extraordinary items:		
Extraordinary items	7600 (7600, 7610, 7620, 7630, 7640)	7600 (7600)
Jurisdictional Differences and non-regulated income items:		
Income effect of jurisdictional ratemaking difference—net	7910 (7910)	7910 (7910)
Nonregulated net income	7990 (7990, 7990.1, 7990.2)	7990 (7990, 7990.1, 7990.2)

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